

**STORAGE VIRTUALIZATION COMPUTER SYSTEM AND EXTERNAL
CONTROLLER THEREFOR**

Appl. No. : 10/707,871 Confirmation No. 1870
Applicants : Ling-Yi Liu,
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Docket No. : IFTP0001USA
Customer No. : 27765

Commissioner for Patents
P.O. Box 1450
Alexandria VA 22313-1450

INTRODUCTORY COMMENTS

5 In response to the Office action of December 27, 2006, please amend the above-identified application as follows:

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 4 of this paper.

10 **Remarks** begin on page 22 of this paper.